Registration number NI072447

The Big Ice Box (NI) Limited

Abbreviated accounts

for the year ended 30th April 2011

Kearney McArdle McEneaney & Co.
Chartered Certified Accountants
12 Crowe Street
Dundalk
Co. Louth

The Big Ice Box (NI) Limited

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The Big Ice Box (NI) Limited

Abbreviated balance sheet
as at 30th April 2011

	Notes	2011 £	2011 £	2010 £	2010 £
Current assets					
Debtors		100		100	
		100		100	
Net current assets			100		100
Total assets less current liabilities			100		100
Net assets			100		100
Capital and reserves					
Called up share capital	4		100		100
Shareholders' funds			100		100

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

The Big Ice Box (NI) Limited

Abbreviated balance sheet (continued)

Directors' statements required by Sections 475(2) and (3) for the year ended 30th April 2011

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30th April 2011 ; and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 ; and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on 12th January 2012 and signed on its behalf by

Pauric McArdle
Director

Pauric McArdle

Registration number NI072447

The notes on pages 3 to 4 form an integral part of these financial statements.

The Big Ice Box (NI) Limited

Notes to the abbreviated financial statements for the year ended 30th April 2011

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Directors and their interests.

The directors who served during the year and their interests in the company were as stated below:

Director	Class of share	Number of shares 30/04/11	
Pauric McArdle	Ordinary shares	100	100
Ann McArdle (Deceased 12th December 2010)	Ordinary shares	-	-

.... continued

3. Taxation

	2011	2010
	£	£
Current year taxation		
Corporation Tax at -% (2010 - 12.5%)	-	-
	-	-

4. Share capital

	2011	2010
	£	£
Authorised		
100,000 Ordinary shares of £1 each	100,000	100,000
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
Equity Shares		
100 Ordinary shares of £1 each	100	100

5. Ultimate controlling party

The ultimate controlling party is Pauric McArdle.